



## **Facts about Assessment Reviews**

### **Important Dates For Property Reviews**

Each year, owners are mailed a notice stating the assessed value of their property. If property is reassessed for the completion of new construction or a change in ownership, a Notice of Supplemental Assessment and/or a revision notice is mailed to property owners.

If you, as the property owner, disagree with the assessed value of your property and wish to pursue a change in the assessment, you may request an assessment review. THERE IS NO CHARGE FOR FILING AN ASSESSMENT REVIEW REQUEST.

### **Property Owner's Responsibility**

Upon receiving a notice regarding the amount of an assessment, please review it carefully. If there appears to be an error or disagreement with the value, you should contact the Assessor's staff immediately to discuss the assessment. You should not delay, as there are time constraints for requesting a review. (Refer to the information on "Filing Periods.")

Assessment Review Request forms are available at the Assessor's Office or, if you prefer, we will mail one to you. When submitting a request, it is helpful if you also submit supporting documentation such as: sales or listings of similar property, condition of the property, income and expense data (if this is an income producing property), appraisal reports, etc. DURING THE REVIEW, STAFF MAY ASK YOU FOR ADDITIONAL INFORMATION.

### **Assessor's Responsibility**

Staff will verify whether or not your assessment was processed properly. They will review the data originally used to assess the property and the documentation you provide with your review request. Only facts pertinent to the property will be considered. A COMPLETE INSPECTION OF THE PROPERTY MAY BE NECESSARY.

If there is sufficient evidence to support adjusting the assessed value (increase or decrease), the Assessor's staff will initiate the change. If no revision is warranted, the value will remain unchanged. You will be notified of the results either way.

## Filing Periods

Each tax year begins on July 1st and ends the following June 30th. The value for the current tax year will be examined when Assessment Review Requests are received by the Assessor's Office between July 1st and September 15th. Assessment Review Requests received between September 16th and June 30th may be examined for the next tax year.

Assessment Review Requests for supplemental or revised assessments must be received within 60 days of the mailing date of the Notice of Supplemental Assessment or revision notice.

## Length Of Time To Complete The Process

We try to complete all reviews within 45 to 90 days. However, it may take longer if there are unusual circumstances or we need additional information.

## Protecting Your Right To An Assessment Appeal

Filing an Assessment Review Request does not extend the filing period for an assessment appeal.

- You may file for an assessment appeal if a review of your property is not resolved to your satisfaction; however, you must file before the filing deadline.
- If the assessment review is not completed and it is close to the appeal filing deadline, you may want to consider filing an assessment appeal before the deadline to protect your right to an appeal.

The Assessor does not have the authority to extend assessment appeal filing deadlines.

## Assessment Review/Appeal Filing Dates

Assessment Review/Appeal Filing Dates		
Type of Filing	Tax Year Applicable	Filing Date Applicable
<ul style="list-style-type: none"><li>• Request for Assessment Review</li><li>• Request for Assessment Review</li></ul>	Current Tax Year	July 1st-Sept. 15th
	Next Tax Year	Sept. 16th-June 30th
<ul style="list-style-type: none"><li>• Supplemental Assessments and Roll Revisions (for both reviews and appeals)</li></ul>	Current or Prior Tax Year (s)	60 days from the mailing date of the Notice of Supplemental Assessment or revision notice
<ul style="list-style-type: none"><li>• Assessment Appeal</li></ul>	Current Tax Year	July 2nd-Sept. 15th

## Important Dates For Property Reviews

January 1: Lien date  
July 2nd to Sept. 15th Filing period for assessment appeals with County Clerk's Office.

### Deadline for tax payments:

December 10: Payment of first installment of secured property taxes for the regular assessment year.  
April 10: Payment of second installment of secured property taxes for the regular assessment year.

Other deadlines may apply for supplemental and escaped assessments. Additional information concerning deadlines may be found on Notices of Supplemental Assessment or revision notices. Revised tax bills and supplemental tax bills will provide dates regarding payments.

## Examples of Assessment Review Request Filing Dates

2001/02 Tax Year (7/1/01 – 6/30/02)	
Review filed:	9/16/00 – 9/15/01
Review affects:	2001/02 tax year
Review effective as of:	1/1/01 lien date

*Sales/property listings information should reflect market conditions as of 1/1/01.*

2002/03 Tax Year (7/1/02 – 6/30/03)	
Review filed:	9/16/01 – 9/15/02
Review affects:	2002/03 tax year
Review effective as of:	1/1/02 lien date

*Sales/property listings information should reflect market conditions as of 1/1/02.*

This information is a synopsis of the assessment review guidelines and policies. You may call the Assessor's office for more specific information. *The information on these pages reflects California assessment/taxation laws in effect January 1, 2004.*